



NEW HAMPSHIRE

Employment
SECURITY

Employer Handbook



www.nhes.state.nh.us

Administrative Office

32 South Main Street
Concord, NH 03301-4857

Phone: (603) 224-3311 FAX: (603) 228-4145

Web Site Address. www.nhes.state.nh.us

TDD/TTY Access: Relay NH 1-800-735-2964

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities.

NH Employment Security

Manager: Mark Belanger
151 Pleasant Street
PO Box 159
Berlin, NH 03570-0159
Phone: (603) 752-5500
FAX: (603) 752-5536

NH Employment Security

Manager: Tom Norris
404 Washington St./PO Box 180
Claremont, NH 03743-0180
Phone: (603) 543-3111
FAX: (603) 543-3113

NH Employment Security

Manager: Mike Walden
10 West Street/PO Box 1140
Concord, NH 03302-1140
Phone: (603) 228-4100
FAX: (603) 229-4353

NH Employment Security

Manager: Kathy Howard
518 White Mountain Hwy.
Conway, NH 03818-4205
Phone: (603) 447-5924
FAX: (603) 447-5985

NH Employment Security

Manager: Joel Slutsky
109 Key Road
Keene, NH 03431-3926
Phone: (603) 352-1904
FAX: (603) 352-1906

NH Employment Security

Manager: Pamela Szacik
426 Union Avenue STE 3
Laconia, NH 03246-2894
Phone: (603) 524-396
FAX: (603) 524-3963

NH Employment Security

Manager: Arthur McAllister
Spinning & Weaving Bldg.
85 Mechanic Street
Lebanon, NH 03766-1506
Phone: (603) 448-6340
FAX: (603) 448-6342

NH Employment Security

Manager: Kathy Howard
646 Union Street
Ste 100
Littleton, NH 03561-5314
Phone: (603) 444-2971
FAX: (603) 444-6245

NH Employment Security

Manager: Leanne Topolosky
300 Hanover Street
Manchester, NH 03104-4957
Phone: (603) 627-7841
FAX: (603) 627-7982

NH Employment Security

Manager: Christine Nelson
6 Townsend W
Nashua, NH 03063-1217
Phone: (603) 882-5177
FAX: (603) 880-5256

NH Employment Security

Manager: Francis Morrissey
2000 Lafayette Road
Portsmouth, NH 03801-5673
Phone: (603) 436-3702
FAX: (603) 436-3754

NH Employment Security

Manager: Cyndi Peterson
29 South Broadway
Salem, NH 03079-3026
Phone: (603) 893-9185
FAX: (603) 893-9212

NH Employment Security

Manager: Marianne Rechy
243 Rte 108
Somersworth, NH 03878-1512
Phone: (603) 742-3600
FAX: (603) 749-7515

Benefit Adjudication Unit

PO Box 9506
Manchester, NH 03108-9506
Phone: (603) 656-6680
**Employer FAX for Notice of
Claim forms: (603) 656-6558**

Unemployment Claims Inquiry

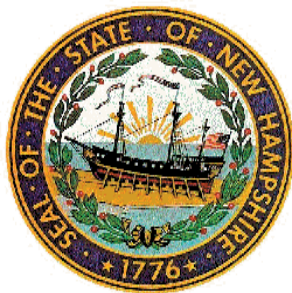
(General Information for
employers and claimants)
Manchester Area:
(603) 665-1500, all others
call: 1-800-266-2252

**Employers with specific
questions regarding a Notice
of Claim or
Determination call:
(603) 656-6631 (Employer
Direct Line)**

**Employers with specific
questions regarding benefit
charges to their accounts
should call (603) 656-6606
or 656-6608**

**Employers may FAX the
Employer Tax and Wage
Report to: (603)-229-4323 or
mail it to: NH Employment
Security, ATTN: CASHIER, PO
Box 2058, Concord, NH
03302-2058.**

NEW HAMPSHIRE *Employment* **SECURITY**



RICHARD S. BROTHERS, COMMISSIONER
DARRELL L. GATES, DEPUTY COMMISSIONER

EMPLOYER HANDBOOK

This handbook discusses the rights and responsibilities of employers who are subject to the New Hampshire Unemployment Compensation Law (RSA 282-A). While it does not cover every provision of the law, it does deal with the provisions which affect employers on a day-to-day basis.

The information is stated in general terms; it does not have the force or effect of law or rule.

This Employer Handbook and the New Hampshire Unemployment Compensation Law book are viewable, printable, and downloadable from our Web site at **www.nhes.state.nh.us** located under "Employer Information." In addition, most of the reporting forms, required by law, and the Unemployment Compensation Poster are found in the back of this book and are available for viewing and printing, and downloading from our Web Site.

Significant changes in Law or Rules will be reflected in replacement pages when they occur.

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TDD ACCESS: RELAY NH 1-800-735-2964.

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TO THE EMPLOYER

The efficient administration of New Hampshire's Unemployment Compensation Law, RSA 282-A, as amended, (hereafter called the Law) depends to a large extent on the cooperation between the Department of Employment Security and you - the employer.

To administer the program, the Department requires certain information from you, both periodically (such as quarterly tax and wage reports), and on request.

This handbook is designed to help you more clearly understand the basic provisions of the Law and the administrative procedures of the Department. By reading this publication carefully and using it as a ready reference, you may save yourself time, effort, and money. For example, filing your complete quarterly tax and wage report on time will avoid penalties. If you exercise your right to protest the payment of unemployment compensation benefits to a former employee, you may be able to protect your separate account from benefit charges which affect your tax rate.

If you are an employer newly subject to the Law, you should find this handbook especially helpful. You will find samples of the Department's more frequently used forms and answers to the most commonly asked questions. However, if your question is not answered here, call the Department's local office in your area. Each local office has a Field Agent who handles questions of taxes and coverage. If local office people cannot resolve your problem, they will refer it to the appropriate administrative section.

Local and administrative office addresses are printed on the inside cover.

UNEMPLOYMENT COMPENSATION: An Overview

The Unemployment Compensation Program provides benefits to eligible workers who become unemployed through no fault of their own. These benefits are vital to the workers, their community and the State. They help to maintain purchasing power, reduce the hardship of unemployment and stabilize the work force.

Unemployment Compensation taxes are paid by employers under two tax systems, Federal and State. Taxes are paid to the federal government under the Federal Unemployment Tax Act (FUTA). These taxes are used to fund the administrative costs of the federal and state programs and to finance a variety of services provided through the network of state employment security agencies. In New Hampshire, the Department of Employment Security maintains free public employment offices through which unemployed workers can file for unemployment compensation benefits and receive assistance in finding employment, and where employers can get assistance in obtaining qualified employees and information about labor market trends.

By law, Unemployment Compensation taxes paid to the State of New Hampshire are used exclusively to pay benefits to people who have worked in New Hampshire.

The basis of our tax program is simple: the more benefits that are paid to an employer's ex-employees or the greater his exposure to the risk of unemployment (measured by the amount of taxable wages paid), the more taxes he should pay. Taxes are placed into the Unemployment Compensation Trust Fund from which benefits are paid. Each year the Department analyzes each employer's experience in the program (their separate account) and assigns the tax rate set by law for that level of experience.

COVERAGE

Not all firms or organizations in the State are covered (subject to the law for the payment of taxes or the reimbursement of benefits paid). Coverage depends upon the amount and type of employment as defined in the Law. In every day usage the terms “employing unit” and “employer” mean about the same thing. However, these terms have different meanings under the Law and it is essential that these differences be understood.

EMPLOYING UNIT

An “employing unit” means any individual or type of organization (including a partnership, corporation, trust, etc.) which employs one or more workers at any time. Services performed by an individual for wages will be considered to be employment subject to the Law unless and until it is shown to the satisfaction of the Commissioner of the Department of Employment Security that:

- A. Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; **and**
- B. Such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed; **and**
- C. Such individual is customarily engaged in an independently established trade, occupation, profession, or business.

All three conditions must be met for the services to be excluded from coverage. If only one or two are met, the individual’s services are subject to the law as employment. This “A-B-C” test is the basic factor in resolving questions relating to “independent contractors” and “subcontractors”.

MULTI-STATE EMPLOYMENT

An employing unit providing employment in New Hampshire and one or more other states should contact the Department for advice regarding its obligations.

OBLIGATIONS

Each employing unit must maintain complete records concerning its employees. The records must show, among other things, the place where services were performed, the amount of wages paid and due, and the days and hours worked.

Each employing unit must file a Department form, “EMPLOYER STATUS REPORT”, within 30 days after it begins operations in New Hampshire, acquires the assets of an existing employer, or acquires the assets of a separate unit of an existing employer. Please view the form in this booklet (pages 3 & 4).

The *Employer Status Report* form and any necessary supplemental forms can be obtained by notifying the Field Agent in any local office.

Upon receiving the *Employer Status Report* and any other needed information the Department will determine whether the employing unit is an “employer” and will notify the employing unit of the decision. This decision can be appealed. This form is available for viewing, printing, and



Employment SECURITY

32 South Main Street
Concord New Hampshire 03301-4857
Phone (603) 224-3311

EMPLOYER STATUS REPORT

Account #:

DO NOT WRITE IN THIS SPACE

Subject Date _____
Retroactive _____
Successor _____
Acquisition _____
Not Subject _____
No. of Employees _____

To establish its status under the provisions of the New Hampshire Unemployment Compensation Law, each employing unit is required by the law to file with this department an Employer Status Report (RSA 282-A). Please carefully read the instructions attached. Use typewriter or print in ink.

1. Business or trade name ABC COMPANY		Tel # (603) 025-1000 Fax # _____		2. Federal Identification Number <u>0</u> <u>6</u> - <u>5</u> <u>5</u> <u>6</u> <u>6</u> <u>7</u> <u>7</u> <u>8</u>	
3. Address of principal place of business in New Hampshire, if none, indicate other state.					
300 MAIN STREET		ANYTOWN		NH 03912	
Number and Street (Do NOT use Post Office Box)		Town or City		State Zip Code	
4. _____					
Number and Street or Post Office Box		Town or City		State Zip Code	
5. Enter for each establishment or operation maintained by you in New Hampshire:					
Principal Activity		Principal Products, Processes or Services		Location of Each Unit	
RETAIL SALES		ELECTRICAL SUPPLIES			
6. Check the type of Business <input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Other, indicate what type _____					
7. If a corporation, enter the following: Date of Incorporation: _____ State of Incorporation: _____ Full corporation name: _____ Name and address of New Hampshire resident agent: _____					
8. Is your business a nonprofit organization described in Section 501 (C) (3) and exempt under 501 (A) of the Internal Revenue Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, attach a copy of letter of exemption.					
9. Enter Date on which employment was first furnished in New Hampshire <u>1/10/07</u>					
10. Ceased to furnish employment in New Hampshire on: <u> / / </u> Reason _____					
11. Are or will you be subject to the Federal Unemployment Tax Act in the current year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
12. Has employment been furnished in NH in preceding years during which you were subject to the Federal Unemployment Tax Act? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes, List Years: _____					
13. Complete the following:					
Name and Address of Prior Owner: XYZ COMPANY		Date Acquired <u>1/10/07</u>		% of Assets Acquired 100%	
Where there any business assets which were not acquired? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, list business assets not acquired: _____					
Will the prior owner remain in business in NH? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, please explain: _____					
(OVER)					

REGULAR BUSINESS EMPLOYMENT SECTION

14. Enter the gross payroll of your business for the current and two prior calendar years. (New Hampshire Payroll Only)

Calendar Year	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>2007</u>	\$ 3,900	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

15. Do you expect to have a gross payroll of at least \$1,500 in the current quarter? ☐ Yes ☐ No

16. Enter by week the number of workers to whom you furnished employment in New Hampshire. Show current calendar year employment first, followed by employment in all preceding calendar years. Note: A week is seven consecutive calendar days beginning at 12:01 am Sunday and ending as 12:00 midnight on the next succeeding Saturday. (Emp 101.01)

CALENDAR YEAR 2007

CALENDAR YEAR _____

CALENDAR YEAR _____

	1ST	2ND	3RD	4TH	5TH
JAN		2	3	4	4
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					

	1ST	2ND	3RD	4TH	5TH
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					

	1ST	2ND	3RD	4TH	5TH
JAN					
FEB					
MAR					
APR					
MAY					
JUN					
JUL					
AUG					
SEP					
OCT					
NOV					
DEC					

17. In addition to the employment shown under item 16, did you engage any "self employed individuals", "sub-contractors", "consultants", etc? ☐ No ☐ Yes, furnish name, trade and address below (use block 21 or a separate sheet if necessary).

DOMESTIC-HOUSEHOLD EMPLOYMENT SECTION

18. Have you had or do you expect to have a \$1,000 quarterly payroll for domestic service?

☐ No ☐ Yes, give earliest quarter and year this occurred (will occur). Quarter: _____ Year: _____

19. If this report is prepared by other than a sole proprietor, this item must be completed.

I (we) ☐

this ☐

and c ☐

any knowledge.

Name	Firm Name	Date
Signature	Address	Telephone #

20. This report must be signed by owner, all partners, authorized corporation officers.

It is hereby certified that the information in this report, including any attached sheet, is true and correct to the best of my (our) knowledge and belief and is signed under the pains and penalties of perjury. Date signed: 2/1/06

Name (type or print)	Social Security #	Resident Address	Title	Signature
JOHN BROWN	008-12-0555	123 CENTRAL STREET ANYTOWN, NH 03912	PROP	<i>John Brown</i>

21. Remarks



Employment **SECURITY**

32 SOUTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301-4857

February 21, 2007

RICHARD S. BROTHERS, Commissioner
DARRELL L. GATES, Deputy Commissioner

JOHN BROWN
ABC COMPANY
300 MAIN ST
ANYTOWN NH 03912

Dear Employer:

It is determined that you became an employer under Section RSA 282-A:8 1(B) of the New Hampshire Unemployment compensation Law as of **March 31, 2007** because you had a \$1500 or more payroll in this state in the calendar quarter **3/07**. Your liability is retroactive to **January 10, 2007**.

Employer identification # **00000** has been assigned to your account. Please use this number when corresponding with this office.

The tax rate assigned to your account is 2.7%, less any fund balance reduction when applicable. The tax rate you will actually pay will appear on the Quarterly Tax and Wage Report, and may change on a quarterly basis due to changes in the balance of the New Hampshire Unemployment Trust Fund.

Enclosed are tax reports you are required to submit for quarter(s) ending: **None**
The due date is shown on line 4 of each report. Interest and/or late fees are due and payable on past due reports

IMPORTANT: Any reports or monies due that have not been tiled or paid as of April 30th of any year will not be eligible for a rate tax rate less than 2.7% for the entire July 1 to June 30 tax year.

APPEAL RIGHTS: This determination is final unless a written appeal is received or post-marked within **fourteen** (14) days from the date of this letter in the Office of the Commissioner at 32 South Main Street, Concord, New Hampshire 03301-4857.

Sincerely,

Celine B Allen
Tax Unit Supervisor-Status Room 101
Enclosure

downloading on our Web site at www.nhes.state.nh.us/uc/ucpubs.htm If you become a subject employer, you will receive a "DETERMINATION OF LIABILITY" (see form letter on page 5). You may appeal this determination. Parameters for an Appeal are given on the bottom of the letter. **Employers may fax the Employer Status Report to (603) 229-4323 or mail to: NH Employment Security, ATTN: Contributions, 32 South Main Street, Concord, NH 03301-4857.**

EMPLOYER

As has been explained, an "employing unit" is any enterprise which has some service performed for it. An employing unit becomes an "employer" when it meets certain specified conditions set forth in the Law. In general, an "employer" becomes covered by any of the following means:

- Having one or more persons working for some part of a day in 20 different weeks, not necessarily consecutive, in a calendar year;
- Having paid wages of \$1,500 in any quarter of a calendar year;
- Being liable under the Federal Unemployment Tax Act for either the current or preceding calendar year and providing employment as defined in New Hampshire Law;
- Successorship (acquiring the business of an employer already covered.)
- Having paid total cash wages of \$1,000 or more (for all household employees) in a calendar quarter.
- Having paid wages of \$20,000 or more for agricultural labor in a calendar quarter or have 10 (ten) or more employees in 20 different weeks during the calendar year.

NEW HIRE REPORTING

All employers providing employment in the State of New Hampshire are required to report certain information on each *New Hire* to a designated state agency on all newly hired and rehired employees, as well as certain independent contractors. In New Hampshire, the designated agency receiving *New Hire* Reports is NH Employment Security (NHES). *New Hire* reporting was created as a means of locating non-custodial parents who owe child support. NHES provides the *New Hire* information it receives to the NH Dept. of Health and Human Services (DHHS) who match this information against their child support records to locate non-custodial parents, and establish a child support order or enforce an existing one. NHES also sends the *New Hire* information it receives to the *National Directory of New Hires* in Washington, DC., who use this information to locate non-custodial parents who now reside in another state.

You must report all newly hired and rehired employees

You must file a report on all newly hired and rehired employees. A rehired employee is one who is returning to work for you after a permanent separation, or one who is returning to work after a 26 consecutive week break in service for any reason. Rehires also include those seasonal employees who return to work after a break in service of 10 weeks or more, and for whom, at the time of the layoff, you were under an order to withhold wages.

You must also file a *New Hire* Report (see form on page 8) on an independent contractor if the contract for services is with an individual or sole proprietor, and you expect reimbursement for

services to meet or exceed \$2,500 in a calendar year's time. Contract for services include oral or written, and formal or informal agreements.

You must file a *New Hire Report* within 20 days of the "date of hire"

In New Hampshire you must report a *New Hire* to NHES **within 20 days of the "date of hire."** The "date of hire" is the first day services are performed for wages or any other form of compensation, or under contract.

Report this information:

The most important information you can provide is the social security number.

Employee's/Contractor's **Complete** Name

- Employee's Home/Contractor's Home or Business Address:
- Physical Address – not PO Box.
- Social Security Number
- Employer's Name
- Employer's Address
- Federal Employer Identification Number
- NHES Employer Account Number (if any)

Filing *New Hire Reports*

You can file *New Hire Reports* by mailing or faxing a copy of the employee's W-4 form or by mailing or faxing an equivalent form approved and/or provided by NHES. To report independent contractors, you may use a "Request for Taxpayer Identification Number and Certification," also known as a "W-9" or an equivalent form approved and/or provided by NHES.

Mail or fax "New Hire Reports" or magnetic media to: NH Employment Security

PO Box 2092

Concord, NH 03302-2092

Fax: (603) 229-4324 or 1-888-783-3598

You may also file *New Hire Reports* through magnetic media (CD, cartridge, or 3 1/2" diskette). If you use magnetic media, you must make two monthly transmissions which are not less than 12 days nor more than 16 days apart. For more information on magnetic medium reporting, contact the NHES Supervisor of Data Preparation at (603) 228-4011.

The definition of "employer" for *New Hire Reporting* purposes

The legislation provides that an "employer" for *New Hire* reporting purposes is the same for Federal Income Tax purposes (as defined by Section 3401 (d) of the Internal Revenue Code of 1986) including any governmental entity, labor organization, limited liability company, or employing unit as defined in RSA 282 A:7. At a minimum, where an employing unit is required to give an individual a W-2 form, or a 1099 form, the employing unit must meet the *New Hire* reporting requirements.

Multistate Employers

If you have employees performing work in two (2) or more states, you are considered a Multistate Employer. Multistate Employers may report *New Hires* to each state in which they have employees working, or may select one of these states to report all *New Hires*. (The state in which the employee was hired, if different, is not a factor.) If one state is chosen, your *New Hire Reports* must be submitted by magnetic medium or electronically (if the state is equipped to receive transmissions



FEDERAL IDENTIFICATION No: _____

NHES EMPLOYER ACCOUNT No: _____

EMPLOYER NAME: _____

EMPLOYER ADDRESS: _____

NEW HAMPSHIRE EMPLOYMENT SECURITY

NEW HIRE REPORTING FORM

**RETURN TO: NHES -NEW HIRE PROGRAM
PO BOX 2092
CONCORD NH 03302-2092**

FAX (603) 229-4324

Employer Telephone No: () - _____

*Note: For "Type of Hire" write "W" for
W-2 EMPLOYEE OR "I" FOR 1099
Independent Contractor*

<u>SOCIAL SECURITY NO</u>	<u>EMPLOYEE NAME</u>	<u>ADDRESS NO PO BOX</u>	<u>CITY/TOWN</u>	<u>STATE</u>	<u>ZIP</u>	<u>DATE OF HIRE</u>	<u>WORK STATE</u>	<u>TYPE OF HIRE "W" OR "I"</u>
-	-							
-	-							
-	-							
-	-							
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-	-							
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-	-							

NOTE: All new hires must be reported within 20 days of the date of hire. The date of hire is the first day the individual performs services for you.

this way). You must also provide notification of the state you have chosen to: Secretary, Department of Health & Human Services, Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133.

If you have questions or would like more information on the *New Hire* Program, including the *New Hire* Reporting brochure, please call NHES at (603) 229-4371 or 1-800-803-4485. This information and the *New Hire* form is available for printing and downloading on our Web Site at: www.nhes.state.nh.us/newhire/newhire.htm

EXCLUDED EMPLOYMENT: Not Taxable Under the Law

The services of some workers are excluded from coverage and the earnings are not taxable under the law. The following services are excluded from coverage. (This is not a complete list. If you have questions regarding exclusion of coverage, please call the Status Unit at (603) 228-4033.)

1. Sole proprietors and partners are not considered employees and their wages not subject to unemployment tax and should not be reported.
2. Service performed by an individual in the employ of such individual's son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of the child's father or mother. This exemption, effective 1/1/97, does not apply to corporations.
3. Service by a licensed insurance agent if such service is performed for remuneration solely by way of commission.
4. Service by a licensed real estate agent if such service is performed for remuneration solely by way of commission.
5. Service performed by an individual as a real estate appraiser if such service is performed for remuneration solely by way of a fee.
6. Service performed by an individual in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution.
7. Direct Sellers, as defined in Section 3508 of the Internal Revenue Code, who are contracted to sell or solicit consumer goods to homes or any other place other than a permanent retail establishment and whose remuneration is directly related to sales rather than the number of hours worked.
8. Service in the employ of a church or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches.
9. Service by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

GOVERNMENT EMPLOYMENT

Employees of the United States government, the State of New Hampshire, towns, cities and other political subdivisions of the state are covered by the Law. The United States government and the State of New Hampshire reimburse the Unemployment Compensation Fund for benefits paid to

their former employees. Towns, cities and other political subdivisions have the option of reimbursing the fund for the amount of benefits paid to former employees or paying quarterly taxes on the wages paid to their employees.

OTHER ORGANIZATIONS

Most non-profit organizations, even if exempt from FUTA taxes under the Internal Revenue Code, are subject to the New Hampshire Law if they have one or more employees. These organizations have the option of reimbursing the Fund for benefits paid to their former employees or of paying quarterly taxes on wages.

CHANGING METHOD OF PAYMENT

Those employers, except for the State and Federal government, that have the option of reimbursing the Fund or of paying quarterly taxes may change from one option to the other by making written application to the Commissioner before January 1 of the applicable year. However, once an employer changes its election, it must remain with that status for an irrevocable three (3) calendar year period.

MAILING ADDRESS

The Department will mail forms, notices, and other correspondence to the mailing address listed on the Employer Status Report unless the employer designates in writing:

- (1) One mailing address for each place of employment in New Hampshire for all forms, decisions, and other material relating to benefit claims. These items would include requests for information, claim determinations, Appeal Tribunal and Appellate Board decisions and related correspondence.
- (2) One mailing address for forms, decisions, and other material related to employer coverage, reports, records, and tax or reimbursement payments. These items would include status reports, quarterly reports, assessments, and determinations of liability.
- (3) The address of an authorized agent to receive materials designated in (1) and/or (2) above.

The employer may make a written request for waiver from the limitation of a single address for (1) and/or (2) above. The determination on a request for waiver is appealable.

AUTHORIZED AGENTS

An employer wishing to designate an authorized agent to receive Department mailings or to represent the employer in claim or tax matters must make a request in writing to the Department. The request must be made by the employer and be signed by a duly authorized employee whose position or title is stated in the request.

If approval is denied, or revoked, the employer may make a written appeal of denial or revocation.

REQUIRED RECORDS

All employing units must keep payroll records for inspection by authorized agents of the Department. The records must be retained for at least six years after the calendar year in which the wages for services were paid or, if not paid, were due.

The following information must be retained:

1. The period covered by the payroll.
2. The number of workers in covered employment for each location where employment is provided. There are no provisions in the Law which allow multiple employers to consolidate employment and wage information, i.e. "payrolling" or "common paymaster," for the purpose of reporting to this Department. The statute requires each employer to submit separate quarterly tax and wage reports on every individual in its employ.
3. Records for each worker without regard to any other employer. If an individual provides services for more than one employer during a calendar quarter, whether concurrently or independently, each employer must include that individual on its quarterly report and pay taxes on the taxable wages, without regard to reports submitted or taxes paid by any other employer. Separate records must be maintained by each employer showing dates of employment and corresponding wages for each worker, again, without regard to any other employer.
4. For each worker:
 - a. His/her name.
 - b. The date on which he/she was hired, rehired or returned to work after layoff and the date when he/she was separated from employment.
 - c. Each week in which he/she performed any service in employment.
 - d. His wages earned in each pay period, showing separately: Money wages, including all tips and gratuities reported to the employer in writing and the amount of "pooled tips" distributed by the employer to each employee.
 - e. Cash value of all other remuneration received from his employer. If meals or lodging are furnished to an employee in connection with employment, the reasonable value of such items as agreed upon by the employer and employee must be reported as wages. For the minimum cash value to be placed on meals, room, etc., consult the Department.
 - f. Any special payments for services that cannot be assigned to a specific pay period. These include bonuses, gifts, prizes, separation allowance, accrued leave, vacation pay, sickness allowance, payments in lieu of notice, and similar payments. The records must identify whether payments were money or other, the nature of the payment, and the period during which they were made.
 - g. Amount and date of such wage payment.

The Department considers microfilm or magnetic tape acceptable for the retention of payroll and supporting records. However, the employing unit must be ready to reproduce those records in hard copy when requested by the Department.

REQUIRED REPORTS

Tax and Wage Reports

Each employer must file an *Employer Tax and Wage Report* each quarter (see forms on pages 13 & 14). The report serves two purposes: to provide wage information about individual employees to be used in determining potential entitlement to benefits and to establish the amount of taxable wages paid each quarter so that taxes due may be calculated and paid timely.

The report must be filed for every quarter even though no employment was provided in that quarter and no taxes were due. An employer that expects to provide no employment for one or more quarters may make a written request for a waiver of filing requirements for the quarter involved.

An employer not providing employment in New Hampshire for one full calendar year will be terminated. Department records and the employing unit's separate account will be permanently removed as of January 1 of the following year. Thereafter, it is the employing unit's responsibility to notify the Department if it again provides employment in New Hampshire.

The *Employer Tax and Wage Reports* are mailed to all employers at the end of each quarter. However, failure to receive the form does not relieve an employer of the responsibility for filing a timely report. If for some reason the employer does not receive the form, a copy should be requested early enough for timely filing.

Some information - including the quarter covered, due date, taxable wage base, applicable tax rate, and any balance due or credit - will be preprinted on the form. The employer must complete all other items and return the signed form with all money due by the due date. The original *Part 1* of the Report must be submitted; copies, reproductions, facsimiles, etc. will not be accepted.

If a correction or adjustment needs to be made, please use the "Tax and Wage Report Adjustment Form" in this booklet (page 15).

If an accountant prepares your quarterly report be sure that you give him/her the original form that was sent to you. **Employers may fax the Employer Tax and Wage Report to: (603)-229-4323 or mail it to: NH Employment Security, ATTN: CASHIER, PO Box 2058, Concord, NH 03302-2058.**

When completing forms 940, Federal Unemployment Tax Returns, FUTA, **you may only report** the amount of state unemployment tax paid at the UI rate. The Administrative Contribution is a special administrative tax and is not to be used as an offset against the FUTA tax. See sample on the next page, or call 228-4048.

Tax Information

(See form called, "EMPLOYER QUARTERLY TAX AND WAGE REPORT Part 1" on page 13)

Because tax is due only on the amount of wages paid to any individual employee up to the taxable wage base (preprinted on line 9), the form is designed to allow the removal of wages paid

MAIL CHECK, ORIGINAL, COPIES OF BOTH PARTS OF THE REPORT TO:

NH EMPLOYMENT SECURITY

ATTN: CASHIER

PO BOX 2058

CONCORD NH 03302-2058

PHONE: (603) 224-3311 www.nhes.state.nh.us

EMPLOYER QUARTERLY TAX AND WAGE REPORT

PART 1 (TAXES)

NO EMPLOYMENT - IF NO EMPLOYMENT WAS
FURNISHED DURING THE QUARTER, WRITE
"NO EMPLOYMENT" ON PART 1 AND PART 2.

1. STATE EMPLOYER ACCOUNT NUMBER	123456	NAME CONTROL	ABCC
2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (IF MISSING-ENTER HERE)	02-1234567		
3. FOR CALENDAR QUARTER ENDED	MARCH 31, 2007		
4. THIS REPORT DUE ON	APRIL 30, 2007		
5. NH Business Name and Address	ABC COMPANY 123 MAIN STREET CONCORD, NH 03106		

6. ANY BUSINESS CHANGES/CORRECTIONS SHOULD BE MADE ON
THE ATTACHED CHANGE NOTICE.

PREPARED BY _____ (SIGNATURE)

PREPARER'S TELEPHONE NO. () _____

TAXPAYER
AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____

7. FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED DUR- ING OR RECEIVED PAY FOR ANY PART OF THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER ZERO.	1st MONTH	2nd MONTH	3rd MONTH
	2	2	2
8. TOTAL GROSS WAGES PAID THIS QUARTER (MUST AGREE WITH LINE 22)	10,000 00		
9. WAGES PAID THIS QUARTER IN EXCESS OF PER EMPLOYEE THIS YEAR (see instructions)	\$8000.00		
10. NET TAXABLE WAGES (SUBTRACT LINE 9 FROM LINE 8)	10,000 00		
11. UNEMPLOYMENT INSURANCE (UI) DUE (MULTIPLY LINE 10 BY TAX RATE)	UI TAX RATE	2.6%	260 00
12. ADMINISTRATIVE CONTRIBUTION (AC) DUE (MULTIPLY LINE 10 BY RATE) DO NOT INCLUDE THIS AMOUNT WHEN FILING FEDERAL UNEMPLOYMENT TAX RETURN (FUTA)	AC RATE	0.1%	10 00
13. TOTAL TAX DUE (ADD LINES 11 AND 12)	270 00		
14. IF PAYMENT IS DELINQUENT ADD 1% PER MONTH ON TOTAL TAX DUE			
15. IF REPORT IS DELINQUENT ADD FEE FOR LATE FILING- 10% OF TAX DUE - MINIMUM \$25.00			
16.			
17. TOTAL LINES 13 THRU 16 PAY THIS AMOUNT IF UNDER \$1.00, NO PAYMENT DUE	270 00		

MAKE CHECK PAYABLE TO: STATE OF NH - UC

DES 200 2/02

14



Employment SECURITY

32 SOUTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301-4857

RICHARD S. BROTHERS, Commissioner
DARRELL L. GATES, Deputy Commissioner

TAX AND WAGE REPORT ADJUSTMENT FORM

(A separate form must be submitted for each quarter - This form can be reproduced)

EMPLOYER NAME:

ACCOUNT #

Quarter Ended _____

Request is hereby made for an adjustment to my account for the following reasons: _____

		1st Month	2nd Month	3rd Month
CORRECTIONS - PART 1 (TAX REPORT)				
	Line 7			

CORRECTIONS - PART 1 (TAX REPORT)

Tax Report Line	Item	Amount Previously Reported	Correct Amount	Difference (+ or -)
Line 8	Total Wages			
Line 9	Excess Wages			
Line 10	Taxable Wages			
Line 11	UI Rate			
Line 12	AC Rate**			
Line 13	Total Tax Due			
* Interest should be calculated at 1% per month on total tax due ** For adjustments prior to 2002 do not use AC Rate			*Interest Due	
			Balance or Credit Due	

CORRECTIONS - PART 2 (Wage Report)

Social Security #	Employee Name	Amount Previously Reported	Correct Amount

SIGNATURE _____ TITLE _____ DATE _____ PHONE _____

NHES is a proud member of Americ

Auxiliary aids and services are available upon request of individuals with disabilities.

Telephone: (603) 224-3311

in excess of the taxable wage base in order to arrive at the net taxable wages paid in the quarter covered by the report.

Reimbursing employers must file timely reports each quarter, but they do not make entries on lines 9-12.

The following example illustrates how wages paid to each individual employee in excess of the taxable wage base are removed to arrive at the taxable wages for the quarter. The example assumes a taxable wage base of \$8,000 and a tax rate of 2.7%.

	<u>Employee 1</u>	<u>Employee 2</u>	<u>Tax Report</u>
1st Quarter Total Wages	\$4,000	\$3,000	\$7,000 (line 8)
Excess	0	0	0 (line 9)
Taxable Wages	\$4,000	\$3,000	\$7,000 (line 10)
Tax Due	-	-	\$189 (line 11)
(Total Wages - Year to Date)	(\$4,000)	(\$3,000)	-
2nd Quarter Total Wages	\$4,000	\$3,000	\$7,000
Excess	0	0	0
Taxable Wages	\$4,000	\$3,000	\$7,000
Tax Due	-	-	\$189
(Total Wages - Year to Date)	(\$8,000)	(\$6,000)	-
3rd Quarter Total Wages	\$4,000	\$3,000	\$7,000
Excess	\$4,000	\$1,000	\$5,000
Taxable Wages	0	\$2,000	\$2,000
Tax Due	-	-	\$54
(Total Wages - Year to Date)	(\$12,000)	(\$9,000)	-
4th Quarter Total Wages	\$4,000	\$3,000	\$7,000
Excess	\$4,000	\$3,000	\$7,000
Taxable Wages	0	0	0
Tax Due	-	-	-
(Total Wages - Year to Date)	(\$16,000)	(\$12,000)	-

Wage Information

(See form called “EMPLOYER QUARTERLY TAX AND WAGE REPORT Part 2” on page 14)

Although taxes are paid only on wages up to the amount of the taxable wage base for each employee, total gross wages must be reported each quarter for each employee, including full-time, part-time, and temporary help and all executives.

Wages which must be reported are defined in the glossary, but essentially they are every form of remuneration for services, including tips reported in writing by the employee. Questions about whether any specific type of payment is to be reported as wages should be directed to the local office Field Agent.

The wage information is used to establish entitlement to unemployment compensation benefits. Incorrect or missing information will lead to unjustified delay, improper payment, or denial of benefits to eligible claimants.

An *Employer Tax and Wage Report* is incomplete and subject to penalties unless both *Parts 1* and *2* are complete and filed timely. Incomplete wage reports will be returned and will be considered late if not returned to the Department, and postmarked within fourteen calendar days of the mailing date of the notification.

Format of Report

All required information should be returned on the form provided by the Department. Computer printouts attached to Part 2 to provide each employee's wages will be accepted, but they must be in the same format as Part 2, including page totals and a grand total.

Magnetic Wage Reporting

Each employer reporting wages for 250 or more employees and every person or business which, acting as an agent, reports wages for a total of 250 or more employees for one or more New Hampshire employers, must submit wage reports on diskettes, or CD. An employer or agent subject to this requirement must contact the Department's Supervisor of Data Preparation at 228-4011 before submitting the first diskette, or CD.

A waiver from this requirement may be granted on the grounds of severe economic hardship, a lack of automation or other good cause. Waivers must be requested in writing and cite specific reasons for the request.

Any employer not subject to this requirement but who has the capability to report wages on diskette or CD is urged to do so. For more information, please contact the Supervisor of Data Preparation at 228-4011, or visit our web site at www.nhes.state.nh.us/uc/magmedia.htm.

Due Date

Quarterly tax and wage reports and full payment of the amount to be paid shown on Line 15 are due on the last day of the month following the end of each calendar quarter. For example, the report of and tax on wages paid in January, February, and March are due on April 30. Upon application to the Department and payment of a \$50.00 fee, the time for filing may be extended 30 days. The extension applies only to the filing of the report, and not to the payment of any money due. Application for the extension must be made and the fee paid before the due date.

PENALTIES

Experience has proven that the vast majority of employers submit their reports and taxes when due. Because of the importance of the Unemployment Compensation Program, and to provide equitable treatment to all employers, the Law imposes penalties if its provisions are not met. Failure to submit Tax and Wage Reports when they are due generates a late filing fee of 10% of the tax due, or a minimum of \$25.00 for each occurrence. There is also an interest charge of 1% of the tax due for each month, or any part of the month, the tax is outstanding. If legal action is necessary to obtain compliance with the Law, the legal costs will be charged to the employer.

Failure to keep accounts in balance can lead to severe penalties on employers tax rates. If an account is not in balance or reports are outstanding as of April 30th of any year, the employer will

not be eligible for a tax rate less than 2.7% (if a new employer or rate is found in Schedule 1) or less than 6.5% (if rate is found in Schedule II) for the entire tax year July 1 through June 30.

If a check for any payment made to the Department is dishonored, a fee of \$25.00 or 5% of the face amount, whichever is greater, will be charged to the employer's account. This is in addition to any other fees which may be incurred.

REMEMBER: A successor employer will suffer all penalties incurred by the predecessor and is responsible for filing back reports and paying all monies due in order to bring the account into balance. Please see section entitled, "Special Rules regarding Transfers of Experience & Assignment of Rates".

COLLECTION ACTIVITIES

Delinquencies

The Department maintains a vigorous collection program to obtain delinquent reports and taxes. If a *Tax and Wage Report* is not received timely or if there is a balance due on the account, a *Delinquency Notice* will be sent. Failure to respond to these notices causes the account to be sent to a Field Agent for collection. If the Field Agent is unsuccessful, stronger action is taken.

Methods of collection available to the Department include property liens, tax warrants (distrainments), injunctions against the operation of a business, and other court action.

Audits

A continuing operation of the Department is the field audit program which is carried out by Field Agents. These audits are sometimes made as a part of the collection activities to ensure accuracy of reports and full payment of any money due.

TAX RATES

Merit Rating

Merit Rating or "Experience Rating" is the process that determines tax rates for employers. The factors that go into the determination are:

- 1) Length of time the employer has been subject to the law. An employer's account must be subject to benefit charges for one full calendar year before the employer is eligible for a merit rating. (For example, an employer that became subject in April of one year is not eligible for a merit rating until after December 31 of the following year.);
- 2) All taxes paid;
- 3) All benefits that have been charged to the account;
- 4) Annual taxable wages.

Computation Date

The *Merit Rate* Computation is based on taxes paid and benefits charged as of January 31 of each year; and the computed tax rate is effective for the 12 month period beginning the following July 1.

Tax Rate Determination

The *Tax Rate Determination* (see *Tax Rate Determination* samples on pages 21 & 22) including the factors used in the computation is mailed to each employer annually so that it will be received before the end of the July-September quarter to which it applies.

Employers whose *Merit Rate* computation results in a positive reserve ratio - timely taxes paid exceed benefit charges - receive a *Tax Rate Determination* based on *Schedule I* (page 23).

Employers whose *Merit Rate* computation results in a negative reserve ratio - benefit charges exceed timely taxes paid - receive a *Tax Rate Determination* based on *Schedule II* (page 23).

Please note: Annual Tax Rate Determinations are not mailed to new employers until they are Merit Rated.

Computation Formula

The merit rate is computed in 3 steps:

1) All Taxes Paid Timely
- All Benefits Charged
= Account Balance (Positive or Negative)

2) Account Balance (Positive or Negative)
Taxable Wages (Last 3 year average)
= Reserve Ratio (Positive or Negative)

3) Reserve Ratio applied to Tax Schedule to determine rate.

When the Reserve Ratio is positive, *Schedule I* is used. When it is negative, *Schedule II* is used. (See back of *Tax Rate Determination*.)

The highest earned tax rate is 6.5% or \$65.00 per \$1000 of taxable wages. The lowest earned rate is .1% or \$1.00 per \$1000 of taxable wages.

Sample Computation

	<u>Timely Paid Taxes</u>	<u>Benefit Charges</u>	<u>Balance</u>	<u>Taxable Wages</u>
Prior Years	\$3,435.56	\$665.00		
2004	\$470.89	\$928.00		\$34,351.76
2005	\$231.60	\$0		\$38,565.13
2006	\$118.42	\$635.00		\$16,397.54
Total	\$4,256.47	\$2,228.00	\$2,028.47	\$89,314.43

$(\$4,256.47 - \$2,228.00 = \$2,028.47)$

Average Annual Taxable Payroll $(\$89,314.43 \div 3) = \$29,771.47$

Balance divided by Average Taxable Payroll = A positive Reserve Ratio of 6%:

2,028.47

$29,771.47 = .0681 = 6\%$ (% must equal or exceed whole % from the Schedules)

Reserve Ratio (6%) applied to tax schedule (Schedule I for positive balance) produces a merit rate of 2%.

New Employers

Employers newly subject to the Law are assigned a tax rate of 2.7% until they become eligible for a *Merit Rate*. New employers cannot have an earned rate less than 2.7%, but can be assigned a higher rate if benefit charges exceed tax paid.

Successor Employers

A Successor Employer acquires the earned merit rate of the predecessor. The Successor also acquires all of the past experience of the predecessor - the taxes paid and the benefit liability - upon which *Merit Rating* computation is based.

Special Rules Regarding Transfers of Experience and Assignment of Rates

RSA-282-A:91 was amended effective January 1, 2006. The amendment, inserted a new section, 91-a, Special Rules Regarding Transfers of Experience and Assignment of Rates.

If an employer transfers its trade or business, or a portion thereof, to an employing unit or to another employer and, at the time of the transfer, there is any common ownership, management, or control of the two employers, then the unemployment experience attributable to the transferred trade or business shall be transferred to the employer to whom the business was transferred. The rates of both employers shall be recalculated and made effective following the date of the transfer of trade or business in accordance. Rules regarding the experience rating assigned to each employer will be forthcoming. For more information regarding penalties for violation please refer to RSA 282 A:91-a.

FUND BALANCE REDUCTION

When the Trust Fund balance equals certain levels, eligible employers have their tax rates reduced. The reductions, ranging from .5% to 1.5% are provided for three levels of Fund balances. Earned tax rates apply for a full year from July 1 to June 30. Fund balance reductions are determined for an entire calendar year depending what the Trust Fund balance was on September 30th of the previous year. As the Trust Fund exceeded \$250 million dollars on September 30, 2006, there will be a 1.0% fund balance reduction in effect for all quarters of 2007. The tax rates pre-printed on each employer's *Tax and Wage Report* includes any reduction applicable to the quarter covered on the report. Only employers with an earned or assigned tax rate of 2.7% or lower are eligible for the Fund balance reduction.

UNEMPLOYMENT COMPENSATION BENEFITS

Unemployed individuals who have worked for covered employers may receive weekly benefits if eligible and fully qualified. These benefits are paid from the Trust Fund, made up of taxes paid by employers and interest earned by the Fund.

Benefit Eligibility

In order to establish a valid claim for benefits a claimant must be registered for work with the Department and must meet specified earnings requirements in the Base Period. "Base Period" is a statutory period of the first four (4) of the last five (5) completed calendar quarters immediately preceding the Benefit Year during which the individual must have the required employment and/or wages to establish entitlement to unemployment compensation. During any benefit year the claimant is potentially eligible for a maximum of 26 times his/her weekly benefit amount.

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EMPLOYMENT SECURITY
32 SOUTH MAIN STREET CONCORD, NH 03301 - 4857
TELEPHONE (603) 224-3311**

**TAX RATE DETERMINATION
(NEGATIVE RESERVE RATIO)**

Section A:79 of the Unemployment Compensation Law requires the Commissioner to “classify employees in accordance with their actual experience in the payment of contributions...and with respect to benefits charged against their accounts...” each July 1, to be effective for the one year period beginning on **July 1, 2006**.

Mailing Date
Employer Account No
Experience Date **October 24, 1996**

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years. When the taxes paid exceed the benefits charged (positive reserve), the rate is determined under Schedule I on the reverse. When benefits charged exceed taxes paid (negative reserve), the rate is determined under Schedule II. Your tax rate has been determined under Schedule II.

	Tax Paid	Benefits Charges	Reserve	Annual Taxable Wages
Prior Years	\$110.40	\$0.00		
2004	\$912.48	\$0.00		\$76,040.00
2005	\$1,755.64	\$0.00		\$150,440.00
2006	\$759.32	\$8,270.00		\$76,108.00
TOTAL	\$3,537.84	\$8,270.00	(\$4,732.16)	\$302,588.00

AVERAGE ANNUAL TAXABLE WAGES \$100,862.67

RESERVE DIVIDED BY AVERAGE TAXABLE WAGES = A NEGATIVE RESERVE RATIO OF -4.0%

RESERVE RATIO APPLIED TO CURRENT TAX SCHEDULE = YOUR MERIT RATE IS 3.1%

This net rate will appear on your tax report as follows:

Unemployment Insurance (UI) tax rate	3.0%
Administrative Contributions (AC) rate	0.1%

THIS DETERMINATION IS FINAL UNLESS WITHIN 14 DAYS FROM THE MAILING DATE OF THIS NOTICE YOU FILE AN APPEAL, IN WRITING, IN THE OFFICE OF THE COMMISSIONER AT 32 SOUTH MAIN STREET, CONCORD, NH 03301-4857

A new employer with a good experience (positive reserve) may expect a merit rate reduction in two and one half years as a general rule. This employer, however, would receive any fund balance reductions currently in effect.

Schedule I (Positive Reserve)

Per Centum of Average Taxable Wages Equals or Exceeds	Contribution Rate
0%	2.7%
1%	2.6%
2%	2.5%
3%	2.4%
4%	2.3%
5%	2.2%
6%	2.0%
7%	1.9%
8%	1.7%
9%	1.5%
10%	1.0%
11%	.7%
12%	.5%
13%	.3%
14%	.2%
16%	.15%
19%	.1%

Schedule II. (Negative Reserve)

1%	2.8%
2%	2.9%
3%	3.0%
4%	3.1%
5%	3.2%
6%	3.3%
7%	3.4%
8%	3.5%
9%	3.6%
10%	3.7%
11%	3.8%
12%	3.9%
15%	4.0%
18%	4.1%
21%	4.2%
23%	4.3%
26%	4.5%
29%	4.6%
31%	4.7%
33%	4.8%
35%	5.0%
36%	5.2%
37%	5.3%
38%	5.4%
40%	5.5%
46%	5.6%
50%	5.7%
60%	5.8%
70%	5.9%
80%	6.0%
100%	6.5%

(Note: For individuals who do not have sufficient wages in the Base Period as defined above to qualify for benefits, an Alternative Base Period of the last four (4) completed quarters may be used.) The claimant is eligible to receive benefits for any week of unemployment only if he/she becomes unemployed through no fault of his/her own and:

1. Is registered for work at an office of the Department and reports at intervals as required;
2. Is ready, willing and able to accept and perform suitable work;
3. Is available for and seeking permanent full-time work.*

Each claimant who continues to file claims for benefits is required to certify to his/her continuing eligibility. Further investigations and checks are made by the Department at periodic intervals and, if benefits are found to have been paid based upon false statements, the claimant is subject to the penalty provisions of the Law. Penalties include disqualification for future benefits and repayment of the fraudulently obtained benefits.

Benefits are not denied under items 2 and 3 above to an individual who is in approved training, but benefits paid in this case will be charged to the Fund rather than to any tax paying employer's account. (Reimbursing employers stay charged.)

Benefit Amount

The minimum earnings requirement and the weekly benefit amounts are established by legislation to reflect changing economic conditions, but essentially the more the claimant earned in the base period, the higher the weekly benefit amount.

A partially employed person has his/her weekly benefit amount reduced by a part of his/her earnings for the week. It is important to the claimant and required by Department rules that the employer provide the partially employed person with proof of earnings so that benefits can be paid promptly and correctly. Up-to-date minimum earnings requirements and the weekly benefit amount schedule are available in all local offices or can be obtained from the Benefit Adjudication Unit. Call 1-800-266-2252; employers in the Manchester calling area are encouraged to call (603) 665-1500.

**Effective January 1, 2006, RSA 282-A:14, I, Partial Unemployment has been amended. In general, an individual who meets the requirements of RSA 282-A:31, V and who is seeking only part time work may be eligible for benefits if the individual is the only available adult to care for a child under the age of 16.*

Notice of Claim

When an employee, or former employee, files a claim for unemployment benefits, NH Employment Security must obtain information from that individual, as well as from the employer(s) that he or she worked for. In the past, the Department would obtain the employer's information by sending out the *Request for Information* form, which the employer was asked to complete and return. An amendment to RSA 282-A:45 changes this process. Now, the Department sends out a form called the *Notice of Claim* (see page 26). This form will provide information about what the former employee told us was their reason for separation, their dates of employment, and whether they received or can expect to receive any separation payments, such as vacation or severance pay. Employers need ONLY respond by faxing or mailing the form within ten calendar days of the form mail date, if they disagree with any of the responses on the form. Please use only ONE method of response and fax is preferable. The new direct fax number for responding to this form

is **603-656-6558**. Please do not mail a hard copy if you have faxed a response. If you AGREE with all responses on the form, you DO NOT need to return the form or respond in any way. Employers will be contacted if additional information is required. Employers will have 48 hours to respond to a request for additional information. The employer's account may be charged and not relieved if he/she does not adhere to the 10 business days and /or 48 hour response time frame.

The *Notice of Claim* form also contains a waiver of appeal rights. If the unemployment is solely due to lack of work, the employer may use this waiver, thereby giving up the right to appeal the resulting Determination.

If benefits are to be paid to eligible people only, the cooperation of employers is very important. Prompt and accurate information from employers is essential to a good determination and the timely payment or denial of benefits. The information provided should be accurate, complete, and factual - never based on hearsay or guesswork.

Knowingly withholding information to help someone obtain or increase benefits or to reduce or deny benefits is a misdemeanor and, under some circumstances, is a felony.

Obligations for expected layoffs of 25 (twenty-five) or more Effective January 1, 2006

Please note: Rules have been adopted that provide detail about information required and timelines for providing said information. See EMP 302.15 Mass Layoffs, available at <http://www.gencourt.state.nh.us/rules/emp100-500.html>

An amendment to RSA 282-A:45, effective January 1, 2006 created a new section in the law, RSA 282-A:45-a, "Fact Finding for Mass Layoffs". The amendment requires an employing unit to file a Mass Layoff Notice with the Department if the employer lays off or expects to lay off 25 (twenty-five) or more individuals:

- a. In the same calendar week;
- b. For an expected duration of 7 (seven) days or more; and
- c. For either of the following reasons:
 1. Vacation or holiday shutdown; or
 2. Company closure

Failure on the part of the employing unit or employer or both to file the notice required will be deemed an irrevocable waiver of the right to be heard before the Determination is made. Benefits charged to the employer's account as a result of the Determination shall remain so charged, even if the claimant is, by reason of some later decision, found not eligible for benefits. Please see form called, "Preliminary Mass Layoff Notice" on page 27. You may e-mail this form to layoffs@nhes.state.nh.us or fax to 603-665-1520.

Wage Request Letters

An employee, or former employee, may file a claim for unemployment compensation in a state other than New Hampshire. That state may request wage information under the Combined Wage Claim (CWC) Agreement. This information is needed to calculate the individuals's weekly benefit rate. The other state may be seeking wage information on quarters not yet due. The Wages and Special Programs Unit (WASP) handles these request in New Hampshire. The WASP Unit will need to send a letter requesting this wage information. Complete the form for the requested dates only. This form should be returned no later than ten (10) days from the mail date. Benefits paid under the combined wage claim program are chargeable to the fund and not to the employer's separate account.

State of New Hampshire Department of Employment Security
P.O. Box 9506, Manchester, NH 03108-9506

NOTICE OF CLAIM

A Claim for Unemployment Compensation has been filed by the following named individual:

Phone: (603) 656-6631

Fax: (603) 656-6558

Last Day of Employment Material to this Claim

IMPORTANT INSTRUCTIONS:

The above named employee has filed a claim for unemployment benefits and has provided certain information, which is shown below.

ONLY respond by faxing or mailing this form back if you **DISAGREE** with any of the responses shown below. Respond within 10 calendar days of this document mail date. Please use only ONE method of response an fax is preferable. The new DIRECT FAX NUMBER for responding to this form is 603-656-6558. Please do not mail a hard copy if you have already faxed a response. If you **AGREE** with all responses on this form, you **DO NOT** need to return the form or respond in any way. You will be contacted if additional information is required. You will have 48 hours to respond to a request for additional information. Your account may be charged and not relieved if you do not adhere to the 10 business days and/or 48-hour response windows.

Employee reported work dates: _____

Employee reported reason for separation: _____

Employee received or expects to receive separation payments: _____

Please show CORRECTIONS to information the employee provided here:

Started Work: _____ Last Day Worked: _____ Reason for Separation: _____

THE EMPLOYEE RECEIVED OR IS EXPECTED TO RECEIVE SEPARATION PAYMENTS AS SHOWN BELOW:

	Gross Amount	Hours	Date Paid		Gross Amount	Hours	Date Paid
Severance	\$			Holiday	\$		
Vacation				Bonus			
Sick Pay				Other			

Employer Name

Employer Agent (if any)

Telephone Number

Prepared By (Please Print)

Signature

Date

LACK OF WORK WAIVER

THE EMPLOYEE NAMED ABOVE WAS LAID OFF BECAUSE I WAS UNABLE TO FURNISH FURTHER EMPLOYMENT AND I HERBY WAIVE AND RELEASE ALL RIGHTS TO APPEAL PRIOR TO THE DETERMINATION ON THIS CLAIM UNDER SECTIONS 42 THROUGH 67 OF RSA 282-A. AS AMENDED EXCEPT FOR THE RIGHT TO REQUEST A REDETERMINATION UNDER SECTION 46.

Employer Name

Prepared By (Please Print)

Signature

Date

NHES is a proud member of America's Workforce Network and NH WORKS.
NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TDD ACCESS: RELAY NH 1-800-735-2964.

NHUS 1009 - R-2/05

Preliminary Mass Layoff Notice Form

[illegible]

Claim for Benefits

When workers become totally or partially unemployed, they may file claims for temporary financial assistance through the Unemployment Compensation Program. When an individual files a claim for Unemployment Compensation, the reason for the claimant's unemployment is carefully reviewed. If the claimant reports that they quit or were discharged from employment, the claimant and the employer will be asked to provide details regarding the reasons for separation. Both parties will also be asked to provide information regarding any separation payments received after the individual's last day of work. After all available facts are gathered and assessed, an eligibility Determination, either awarding or denying benefits, will be issued. All interested parties have the right to appeal an eligibility determination which awards or denies benefits.

All claims, whether initial or continued, can be filed over the Internet. If an individual does not have access to the Internet, computers are available in all NHES local Office Resource Centers. Continued claims can also be filed using the automated phone system.

To be eligible for Unemployment Compensation, claimants will still be required to register for work with the local office and will be required to periodically report to the local office with documentation of their efforts to find work.

As part of the telephone filing system, the Department has created a Claims Inquiry Line where employers can obtain general information about the Unemployment Compensation Program. To access the Claims Inquiry Line, call 1-800-266-2252, ext 6631; employers in the Manchester calling area are encouraged to call (603) 665-1500. **Employers with specific questions regarding benefit charges to their accounts should call (603) 656-6606 or 656-6608. Employers with specific questions regarding a Notice of Claim or Determination call: (603) 656-6631 (Employer Direct Line).**

Determination of Eligibility

The *Determination on Claim* (see form entitled "DETERMINATION ON CLAIM FOR UNEMPLOYMENT COMPENSATION BENEFITS", page 30) is used to notify all interested parties of the decision that was made. In addition to allowing or denying benefits, this Determination also shows the weekly and maximum benefit amounts, the earnings the benefits are based on, and the employer accounts which will be charged with the benefits. Appeal rights are also printed on the form. However, if the employer previously waived those rights, the Determination is final unless another party appeals.

Assigning Benefit Charges

When the claimant's base period wages were earned from tax paying employers, the charge for benefits will usually be to the separate account of the Most Recent Employer (MRE) as defined in RSA 228-A:12, effective January 1, 2007 - "the last employer prior to the effective date of the initial claim with whom an individual's work record exceeded 4 consecutive weeks of employment while such individual received no benefits".*

When base period wages were earned solely by reimbursing employer(s), the charge for benefits paid will be assigned to those employer(s).

When base period wages include wages from both tax paying and reimbursing employers, the charges will be split among both types of employers. Per RSA 282-A:72, effective January 1, 2007, "benefits paid shall be charged to any reimbursing employer(s) in the same proportion as the wages from such reimbursing employer(s) bears to the total amount of all wages in the individual's base period".**

**Prior to January 1, 2007, the MRE definition did not include "prior to the effective date of the initial claim" and did include ad-*

*dit□
or that employer for whom an individual's work record exceeds 9 weeks of employment (does not have to be consecutive) in the immediately preceding 13 week period while the individual receives no unemployment compensation."*

***Prior to January 1, 2007, the method of splitting charges between tax paying and reimbursing employers was "prorated among such liable employers in proportion to the wages paid to such individual by such employer during the base period".*

Notice of Benefit Charges

When a claimant is paid benefits, that employer whose account is being charged with the benefits will receive a notice of the charges (see letter with heading, "THIS IS NOT A BILL, THIS IS A NOTICE OF UNEMPLOYMENT BENEFITS WHICH HAVE BEEN CHARGED...", page 31) The notices are mailed at least once each month and show the names of claimants paid, the weeks the benefits were for, and the amount paid. Employers should review this notice to ensure benefits are not being paid to employees who have been recalled to work, have refused a recall to work, or who have found other employment. The notice will also list any credits to the account - previous charges relieved from the account.

Questions about benefit charges - whether the correct account is charged or whether the employer's account should have a credit - should be directed to the **Benefits Adjudication Unit/Wages and Special Programs Unit** at (603) 656-6606 or 656-6608 and not the local office (Fax: (603) 656-6613).

EMPLOYEE INFORMATION --UNEMPLOYMENT POSTER REQUIRED BY LAW

To ensure that employees are aware of the Unemployment Compensation Program, employers are required to post and maintain a notice to workers poster (page 43), called, the "*Unemployment Notice*". It must be conspicuously posted and accessible to all employees. Employers with more than one establishment or location must post the Notice in all of them. Posters may be obtained from the local Field Agent, Employment Services Representative, or by writing to the Administrative Office at 32 South Main Street, Concord, NH 03301. You may use the poster on the last page of this booklet for this purpose. The poster can also be printed and downloaded from our Web site at www.nhes.state.nh.us/uc/uinotice.pdf

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EMPLOYMENT SECURITY
PO Box 9506
MANCHESTER, NH 03108-9506**

DETERMINATION ON CLAIM FOR UNEMPLOYMENT BENEFITS FILED BY:

CLAIMANT NAME: CONTRIBUTIONS TEST

SSN:000-00-0000

CONTRIBUTIONS TEST
32 SOUTH MAIN STREET
CONCORD, NH 03301

DOCUMENT #: 001

BENEFITS YEAR ENDS
06/18/05

WEEKLY BENEFIT AMOUNT: \$238 **POTENTIAL MAXIMUM BENEFITS:** \$6,188.00

YOU BECAME UNEMPLOYED ON 06/01/04

YOU WILL RECEIVE BENEFITS FOR THE WEEK ENDING 06/26/04 **AND FOR UP TO 25 WEEKS IN THIS BENEFIT YEAR FOR WHICH PROPER AND TIMELY CLAIMS ARE FILED.**

ACCT#	EMPLOYER	TYPE	CHARGE	ANNUAL EARNINGS FOR QUARTERS ENDING				
			AMT.	03/31/03	06/30/03	09/30/03	12/31/03	TOTAL
		CHG	\$ 238.00	\$5,678.92	\$5,678.92	\$5,678.94	\$5,678.91	\$22,715.69
TOTALS:				\$5,678.92	\$5,678.92	\$5,678.94	\$5,678.91	\$22,715.69

BPE = BASE PERIOD EMPLOYER
SEP = SEPARATING EMPLOYER

CHG = CHARGEABLE

LEU = LAST EMPLOYING UNIT

APPEAL RIGHTS FOR CLAIMANTS AND EMPLOYERS You may appeal this determination by FILING an appeal in writing to an Appeal Tribunal. To be timely, your appeal **MUST** be received in an office of the Department or, if mailed, postmarked **WITHIN 14 CALENDAR DAYS from the date this determination was mailed.** Address your appeal to: **NHES Appeals Unit, PO Box 9505, Manchester, NH 03108-9505.** The Commissioner may extend the time for filing an appeal if it is determined there is good cause to justify or excuse a delay.

TO BE TIMELY, AN APPEAL MUST BE RECEIVED OR POSTMARKED BY:

07/30/04

For assistance or additional information related to Appeals, contact the above Local Office or refer to your Rights and Obligations pamphlet.

DETERMINATION BY: V. J. FLYNN

DATE MAILED: 07/13/04

NHUS 1016
R 10/96

NHES is a proud member of America's Workforce Network and NH WORKS.
NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TDD ACCESS: RELAY NH 1-800-735-2964.

MARCH 1, 2005

ATTACHMENT B

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EMPLOYMENT SECURITY
PO BOX 9505
MANCHESTER, NH 03108-9505

THIS IS NOT A BILL. THIS IS A NOTICE OF UNEMPLOYMENT BENEFITS WHICH HAVE BEEN CHARGED TO YOUR ACCOUNT AS INDICATED BY THE FOLLOWING LIST. IF YOU HAVE ANY QUESTIONS ABOUT THESE CHARGES, PLEASE WRITE THE ABOVE ADDRESS, OR CALL EITHER 603-656-6608 OR 603-656-6606 WITHIN SEVEN DAYS.

EMPLOYER ACCOUNT #

NOTICE OF BENEFIT CHARGES AND ADJUSTMENTS
02/13/05 TO 02/28/05

NAME	SOC. SEC. NO.	FOR WEEK ENDING	AMOUNT
		02/12/05	189.00
		02/19/05	189.00
TOTAL CHARGES THIS NOTICE			\$378.00
NET CUMULATIVE CHARGES THIS YEAR			\$945.00

THIS IS NOT A REQUEST FOR PAYMENT.

** TO PROTECT YOUR SEPARATE ACCOUNT, PLEASE NOTIFY US OF ANY INDIVIDUAL WHO HAS REFUSED RECALL OR RETURNED TO FULL TIME WORK FOR YOU OR ANOTHER EMPLOYER AND WHOSE BENEFITS ARE STILL BEING CHARGED TO YOUR ACCOUNT. CONTACT THE EMPLOYMENT SECURITY OFFICE LISTED ON THE DETERMINATION ALLOWING BENEFITS.

APPEALS

Right of Appeal

In order that the rights of both employers and claimants may be protected, the Law provides that certain Determinations and decisions be subject to appeal. In general, any determination or decision which:

- Relates to an employing unit's or employer's status or liability under the Law,
- Denies waiver of either magnetic medium reporting or of mailing address requirements,
- Assigns a tax rate,
- Denies or revokes approval of a request for designation of an authorized Agent,
- Allows or denies unemployment compensation benefits,
- Assigns benefit charges to an employer's account, or
- Assesses an employer for taxes after failure to provide required reports, may be appealed by any and all parties affected by the determination or decision.

Time Limit

Each appealable Determination and decision contains information relating to appeal rights. An appeal must be made in writing, detailing the reason for appeal and must be filed with the Department within the specified time limits. If the appeal is not made within the time limits, the determination or decision becomes final and binding on all parties. You may also file an appeal on-line on our Web Site at www.nhes.state.nh.us. Under "Unemployment Compensation and Taxes", click on "File an Appeal..." You will use your account number and your PIN.

Employer Liability/ Tax Rate

An appeal relating to employing unit or employer liability, or tax rate, must be filed in writing, and if filed by mail, postmarked within 14 calendar days from the date on which the initial determination is mailed.

The hearing of such appeals will normally be held in the administrative office and will be heard by an Administrative Hearing Committee. Employers may bring witnesses, records, or other material that would have a bearing on the decision.

If the employer disagrees with the decision of the hearing committee, the employer can Request a Reopening to the Commissioner. Further appeal may be made to the Appellate Board, then a Motion for Reconsideration addressed to the Appellate Board, and then the Supreme Court.

Benefit Claims and Charges

An appeal relating to a claim for benefits, including the assignment of benefit charges, must be made in writing and if filed by mail, postmarked within 14 calendar days of the mailing date of the determination being appealed.

Hearings on appeals involving claims for benefits are held by a tribunal in the local office where testimony is taken under oath and tape recorded. All interested parties, the claimant and all affect-

ed employers, are notified of the hearing and are expected to appear. (See *Appeal Tribunal Hearing, An Employer's Guide* on our Web site www.nhes.state.nh.us/uc/ucpubs.htm This is viewable and downloadable.)

Appeal Tribunal hearings investigate all issues surrounding a claim, and the resulting decision will be made as though no previous determination had been issued. The nature of these appeal hearings makes it vital that employers be present if the tribunal is to make a correct decision. Because testimony is taken under oath at the hearing, information previously provided to the Department does not carry the same weight as the information presented before the tribunal. Employers having information about the claimant's eligibility are strongly encouraged to attend appeal tribunal hearings, not only to assist the Department in paying benefits properly but also to protect their own interests. Whoever attends the hearing for the employer should be the person who has first hand knowledge of the events and should bring any supporting records.

Copies of the decision of the Appeal Tribunal are sent to all interested parties. If any party disagrees with the decision, that party may request a reopening. The request must be postmarked or received within 14 days of the mailing date.

Reopening of Appeal Tribunal Decision: Procedure

Upon written request of an interested party the Commissioner may reopen an appeal on the basis of fraud, mistake, or newly discovered evidence. The request shall set forth the facts or arguments considered to be the basis for the reopening. The request must be received or, if mailed, postmarked within 14 calendar days immediately following the date of the mailing of the decision provided that, if the commissioner finds sufficient grounds to justify or excuse a delay in filing, he may extend the time for filing the appeal. The same procedure applies to decisions of the Administrations Hearing Committee regarding employer liability.

The Appellate Board hears appeals on benefit claims, benefit charges, and on employer tax liability. The Appellate Board hearings consider the existing record and do not allow introduction of new information.

ADDITIONAL SERVICES

Employer Services

The Employment Service Bureau and Operations performs the free labor exchange functions of the Department. NH Employment Security has thirteen local offices strategically located throughout the State which offer a full range of services to employers and job seekers. Many of these free services are available in the NHES Resource Centers. Additional services and resources are part of the NH WORKS One-Stop System, which are located within NH Employment Security offices. Services for job seekers include access to the Internet for on-line job browsing and referral. Employers may also enter their job orders and view resume registrations on our Web site: a virtual NHES Resource Center Job at www.nhes.state.nh.us

The Employment Service also works with Federal programs involving employers, such as Foreign Labor Certification, the Work Opportunity Tax Credit Program, the Trade Adjustment Assistance Act, On-the-Job Training through the NH Employment Program, and Veterans' Programs.

The NHES Resource Centers and the NH WORKS One-Stop System located within NH Employment Security serve as a one-stop source of information and referral center and for the general public and em-

employers for employment, economic and labor market information, community and supportive services, and education and training needs.

No fee is charged to employers or applicants for any of the Employment Service programs or activities. For a free brochure with detailed information on all employment services offered to employers, please call 228-4191.

Post your Job Opening at www.nhes.state.nh.us or call or fax us with your openings!

NH Employment Security's Job Match System Is On-Line

Whether you operate a small business or a large business, when you access NH Employment Security's Web Site at www.nhes.state.nh.us, you'll have the workforce at your fingertips.

The on-line job match system enables employers to key in their job openings and view resume registrations on-line. Job seekers key their resume information in a skill set format, and view and apply for job openings on-line through e-mail. You may also fax or call your local office with your job opening specifications.

The job match system is based on the federal Occupational Information Network (O*NET) Code used to identify and categorize occupations. When the employers code for the job opening and the job seekers occupation (called the applicant's registration) match, the system shows the job match to the on-line employer or job seeker. The system is password protected so that the privacy of the job seeker and the employer cannot be violated.

Employers gain statewide exposure for their job openings at the NHES Web Site. Or, an employer may limit the visibility for their openings and only their job opening description will be viewable by the applicant, not the name and address of the employer. In this case, the employer will receive the applicant resumes matched from the job match by e-mail or by hard copy through the mail.

Job openings will remain on the system for 35 days and applicant registrations will remain on the system for 30 days, unless they are deleted by the job seeker or the employer, or renewed by changing the date for an additional 30 days. Call 228-4191 for more information.

NH Employment Security receives over 1,000,000 hits a month on their Web Site. The Web Site is a valuable resource providing information to employers and job seekers about unemployment compensation, taxes, economic and labor market information, employer services, links to other business, economic, and workforce related sites, and community service information. Employer related links include other job boards, other state and federal agencies, Chambers of Commerce and other informational links having to do with workforce development. Employment services on-line for job seekers includes resume writing and job search information publications, and links to other employment related sites.

For more information about the on-line job match system or any other employer and employment related services, call 228-4191.

Labor Market Information

The Economic and Labor Market Information Bureau of New Hampshire Employment Security collects, produces, analyzes and disseminates labor market information. The Bureau provides measurements of labor market outcomes to assist local and state officials, private employers, educators and trainers, and the general public in making decisions which promote economic opportunity and the efficient use of state labor resources. The Bureau gathers, classifies, and analyzes wage and employment information from businesses in New Hampshire. Multiple Federal-State cooperative statistical programs with the U.S. Bureau of Labor Statistics direct the process.

Units within the Bureau survey businesses to obtain information about wages paid, benefits offered, occupational staffing patterns, earnings and hours of production workers, and other economic measurements. These results are compiled and analyzed and used as the foundation for monthly, quarterly, and annual publications, as well as special reports about the current and projected economic climate in the state. In addition, the Bureau produces the unemployment rate, along with estimates of employment, and unemployment for the state, counties, labor market areas, and all cities and towns. All of the information is published on the web site : www.nhes.state.nh.us/elmi/. Publications are viewable and printable from the web site and hard copies of many publications are available upon request by contacting (603) 228-4124. Some of the available publications include:

Scheduled periodic publications

Economic Conditions in New Hampshire	Local Area Unemployment Statistics (Statewide areas)
Quarterly Census of Employment and Wages (QCEW)- Web only	New Hampshire Occupational Employment and Wages
Vital Signs: Economic and Social Indicators for New Hampshire	New Hampshire Unemployment Insurance Historical Data – Web only
Summary of the New Hampshire Economy	New Hampshire Employment Projections by Industry and Occupation
New Hampshire Job Outlook and Locator – Occupations by Industry	Summary of the New Hampshire Economy
New Hampshire Job Notes	Nonfarm Employment and Earnings – Web only
Licensed, Certified, and Registered Occupations in New Hampshire	Firms by Size in New Hampshire – Web only
High Tech Industries in New Hampshire – Web only	New Hampshire Affirmative Action – Web only
New Hampshire Community Profiles – Web only	

Special publications – In Focus: Special Topic Papers

New Hampshire Commuting Patterns	Finance and Insurance Industries in New Hampshire (2006)
Looking Forward - Preparing for the future New Hampshire economy (2006)	

Surveys

Retirement 2002	Childcare 2000
New Hampshire Benefits	Part time survey

An additional resource from the web site is the NHetwork. This is the New Hampshire Economic and Labor Market Information Data System. This system houses all the information produced by the Bureau as well as state specific information from the U.S. Census Bureau and Bureau of Economic Analysis. NHetwork allows for comparability of Community Profiles of towns, as well as

locating area specific information about: occupational wages, projected growth rates for industries and occupations, income measurements, unemployment rates and labor force statistics, type of worker by industry, various training and educational programs, and educational completers. This user friendly data system can be accessed through the Bureau's web site by selecting the NHetwork icon.



If you are unsure where to locate the information you need, you may use "A User's Guide to Labor Market Information" booklet, or contact the Economic and Labor Market Information Bureau at (603) 228-4124.

Quality Control

The Department has an on-going program responsible for a continual review of the quality of our benefit payment activities. The review is a close scrutiny of all activities related to a randomly selected claim for a week's benefits. It involves personal contact with the claimant, past employers, and employers reported in connection with job seeking activities. Employers contacted by Quality Control Investigators are urged to give their fullest cooperation. Their activities help us to ensure that benefits are paid according to the Law in the correct amounts and only to those who are eligible.

Benefit Payment Control

The Benefit Payment Control Unit is responsible for the detection, investigation and disposition of unemployment fraud. The unit uses a number of tools to identify potential fraudulent claims, including anonymous tips, reports from employers, and a crossmatch involving information from the New Hire Reporting Program. If fraud is found, it may be prosecuted administratively or criminally with restitution of the fraudulently obtained benefits required in either case. In many instances, the disposition of cases results in benefit charges being removed from employer accounts. See the letter and accompanying form entitled, "Benefit Payment Audit", in this booklet (pages 37 & 38). The letter and "Benefit Payment Audit" form for the New Hire Reporting Program crossmatch are sent monthly to employers reporting new hires and individuals who filed claims for unemployment compensation benefits in the same month.

In addition, the unit performs varied duties in conjunction with the recovery of overpaid benefits, audits of employer records, debtor locates and wage verification for certain unemployment claims.

The activities of this unit help to insure that the Unemployment Law is administered properly, that benefits are paid correctly and that the Trust Fund is protected from fraud.

LOCAL OFFICE ASSISTANCE

Field Agents

All questions about tax liability, tax rates, wage reporting, covered employment, and needed tax and wage forms should be directed initially to the local office Field Agent. The Field Agent can usually solve the problem locally or, if not, refer it to the most suitable administrative office unit.

Office Manager

All matters other than those involving taxes and wages are best directed to the Office Manager. The Manager will either resolve the problem or refer it to the appropriate Employment Service or Unemployment Compensation specialist.



Employment **SECURITY**

32 SOUTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301-4857

RICHARD S. BROTHERS, Commissioner
DARRELL L. GATES, Deputy Commissioner

Sir/Ms:

This agency is conducting a review of Unemployment Compensation claims filed by one or more people employed by you, as identified on the accompanying form(s).

The purpose of this review is to verify the validity of the claim(s). This review is part of our ongoing efforts to minimize improper unemployment benefit payments and keep employer tax rates low.

Please check your payroll records and complete the form(s) as follows:

- ◆ Column 1 = Week ending dates where benefits were paid.
- ◆ Column 2 = Enter payroll week ending date which most closely corresponds with the benefit week shown in column 1.
- ◆ Column 3 = Enter total gross wages and/or payments earned during each week listed in column 2.
- ◆ Column 4 = Enter the total hours worked during the pay period.
- ◆ Column 5 = Enter the date you paid wages in column 3.
- ◆ Column 6 = Enter for each day the number of hours you employed the named individual during the benefit week..

Prompt return of the information will be appreciated. Should you have any questions, please call (603) 228-4015.

Very truly yours,

James Coviello
Benefit Payment Control Supervisor

NHES is a proud member of America's Workforce Network and NH Works. NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary Aids and Services are available on request of individuals with disabilities.

Telephone: (603) 224-3311 Fax: (603) 228-4145 TDD/TTY Access: Relay NH 1-800-735-2964 Website: www.nhes.state.nh.us

DES 532A R-12/04

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EMPLOYMENT SECURITY**

Benefit Payment Audit

Claimant Name: Claimant SS #:					State of New Hampshire Department of Employment Security 32 South Main Street Concord, New Hampshire 03301 Attn: Benefit Payment Control						
Employer Address:											
1	2	3	4	5	6 Dates Employed During Payroll Week						
Benefits Paid For Week Ending	Payroll Week Ending Date	Total Gross Amount Earned	Total Hours Earned	Date Paid	Sun	Mon	Tue	Wed	Thu	Fri	Sat

IMPORTANT: Please record wage information carefully as it may be the basis for legal action against the claimant. I hereby certify that the wage information is true and correct, to the best of my knowledge.

Print Name: _____ Title: _____
 Signature: _____ Date: _____
 Tel. No. () _____

GLOSSARY OF TERMS

Account Number - An identification number assigned by the Department to each employer who is subject to the New Hampshire Unemployment Compensation Law.

Annual Earnings - Wages to the nearest dollar, earned during each base period by an individual in employment in New Hampshire. Annual earnings may also include an amount determined by entitlement to Workers' Compensation in the base period.

Alternate Base Period - A statutory period of the last 4 completed calendar quarters immediately preceding the individual's Benefit Year. An Alternate Base Period is available to individuals that do not establish monetary eligibility in the Base Period.

Base Period - A statutory period of the first 4 of the last 5 completed calendar quarters immediately preceding the individual's Benefit Year in which an individual must have the required employment and/or wages to establish entitlement to unemployment compensation. An "Alternate Base Period" means that for any individual who does not have sufficient wages in the Base Period to qualify for benefits, that individual's Base Period shall be the last 4 completed calendar quarters immediately preceding the effective date of the claim.

Benefits - The money payable to an individual as compensation for wage losses due to unemployment.

Benefit Year - A benefit period, generally 52 weeks, during which claimants may receive their maximum potential benefit amount.

Calendar Quarter - The period of three consecutive months ending every March 31, June 30, September 30 and December 31.

Chargeable Employer - Benefits paid to an eligible individual shall be charged against the account of the claimant's Most Recent Employer*.

Continued Claim - An application for benefits for a week of total or partial unemployment.

Contributing Employer - An employer required to pay tax on employee wages and having a separate account to which benefits may be charged.

Contributions - Taxes, Interest, Penalties, Fees and other charges added by Law.

Disqualification - The denial of benefits to a claimant who does not meet eligibility requirements.

Exhaustion - Receipt of the maximum benefits available to a claimant in a benefit year.

Interstate Claim - A claim filed in one state for benefits payable by another state.

Maximum Benefits Available (MBA) - The total amount of benefits available to a claimant in any benefit year. The amount is determined by the base period annual earnings and is computed each benefit year.

Merit Rate - The tax rate assigned an employer's separate account based on his experience with employment and unemployment.

Most Recent Employer (MRE) - That employer for whom an individual's work record exceeds 4 consecutive calendar weeks with respect to which the individual receives no unemployment compensation without regard to the reason for the individual's failure to receive unemployment compensation for said weeks or that employer for whom an individual's work record exceeds 9 weeks of employment (does not have to be consecutive) in the immediately preceding 13 week period while the individual receives no unemployment compensation. **(Note: this became effective with an amendment to RSA 282-A:12 and became effective July 6, 1999 and amended with Adopted Rule Emp 303.10, effective, April 30, 2000.)**

Partial Unemployment - A week of less than full-time work for which the individual earns less than 130% of his weekly benefit amount.

Reimbursing Employer - An employer that repays to the Fund dollar for dollar instead of paying a quarterly tax on wages.

Separate Account - A Contributing employer's record of experience which contains all timely paid taxes and all benefit charges. Each employer's separate account is the basis for that employer's Tax Rate computation.

Taxable Wages - The first \$8,000 of gross wages paid to an employee in a calendar year. Unemployment taxes are due only on this \$8,000. (\$7,000 prior to January 1, 1994.)

Wages - Every form of remuneration for personal services paid or payable to a person directly or indirectly by his employing unit, including salaries, commissions, bonuses and the reasonable value of board, rent, housing, lodging, payments in kind and other similar advantages.

Weekly Benefit Amount (WBA) - The amount of benefits payable for a week of total unemployment.

PLEASE HELP YOUR EMPLOYEES BY VOLUNTARILY POSTING THIS IN A CONSPICUOUS PLACE

State of New Hampshire
Department of

Employment
SECURITY

Is your company having a Vacation Shutdown?

After your last day of work open a claim on the Internet at

<http://claims.nhes.state.nh.us>

**If you do not have Internet access, please go
immediately to your nearest NH Employment Security office.**

- File as directed on the Internet application.
- Vacation and holiday pay count as wages in reference to Unemployment Compensation, but if you are unsure about eligibility because of vacation or holiday pay, please open a claim and file.

**Failure to apply immediately may result in a loss in your entitlement
to some benefits!**

What should you have available before you file?

- Your social security number
- Know where you worked in the past 18 months, including names of companies, addresses and approximate dates you worked there.
- Have your check stubs, W2s, and 1099 forms available for easy reference.

**You have to open a claim and then file a claim each week as directed
to know if you are eligible!**

**Eligibility for Unemployment Compensation is determined on an individual
basis and based on the law.**

Visit the NH Employment Security Resource Center in an Employment Security office near you for free resources, tools, and information, or visit our Website at:

www.nhes.state.nh.us

NH EMPLOYMENT SECURITY OFFICES

Berlin	Keene	Littleton	Portsmouth
Claremont	Laconia	Manchester	Salem
Concord	Lebanon	Nashua	Somersworth
Conway			



NHES is a proud member of America's Workforce Network and NH WORKS.

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act.

Auxiliary aids and services are available upon request to individuals with disabilities. TTY Access: Relay NH 1-800 735 2964

11/03

YOU ARE REQUIRED BY LAW TO POST THIS IN A CONSPICUOUS PLACE.



State of New Hampshire
Department of

Employment
SECURITY

UNEMPLOYMENT NOTICE

When you become partially or totally unemployed:

File a claim in person at the office nearest you and register for work.

OR

File on-line over the Internet & register for work at www.nhes.state.nh.us

Filing in person

Example: If your last day of work was a Friday and you worked a full week, visit the office nearest you the following week (Monday-Friday, from 8 a.m. - 4:30 p.m.).

Filing over the Internet

Example: If your last day of work was a Friday and you worked a full week, do not open your claim on-line that week. Open your claim on-line the following Sunday through Saturday (before midnight).

Failure to apply as explained below may result in a loss in your entitlement to some benefits!

You must file your initial claim within 3 business days of becoming unemployed or not later than the last calendar day of the first week for which you wish to file for benefits. For filing purposes you are considered to be unemployed on the last day you actually work or on the day your work hours are significantly reduced. Your claim is effective the calendar week it is opened.

What should you have available before you file?

- Your social security number.
- Information about where you worked in the past 18 months, including company names, addresses and approximate dates you worked there.
- Your most recent check stubs, and your W2s and 1099 forms from the last 18 months.
- The amounts of your separation pay, severance, vacation, holiday, sick, bonus pay and wages in lieu of notice you received or expect to receive.

Who pays for Unemployment Compensation?

- Employers pay into the Unemployment Compensation Trust Fund from which benefits are paid.

Eligibility for Unemployment Compensation is determined on an individual basis and based on the law. You have to open a claim and then file a claim each week to know if you are eligible.

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